

41081

# Utah Fiduciary Income Tax Return

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# 2008

## TC-41

9999

If fiscal year, enter ending date (mmyy) \_\_\_\_\_

Enter "X" if you filed federal form 8886 • ☐• ☐ Enter "X" if Final Return• ☐ FOR AMENDED RETURN - ENTER CODE (1 - 5) from page 2 of instructions

Full name of the estate or trust			FEIN or SSN of estate or trust	
Name of fiduciary			• <input type="checkbox"/> Check box if this is a SSN	
Fiduciary's address				
City		State	Zip code	Foreign country, if not U. S.

1. Enter code for type of return  
☐ A= Bankruptcy estate Ch 7  
☐ B= Bankruptcy estate Ch 11  
☐ C= Complex trust  
☐ D= Qualified disability trust

E= Decedent estate  
F= Qualified funeral trust (QFT)  
G= Grantor trust  
H= Charitable trust

S= Simple trust  
T= ESBT

2. Enter status code  
R= Resident  
N= Nonresident

3. Enter "X" if this estate or trust has any nonresident beneficiaries • ☐

PAPER CLIP FORMSW-2 OR TC-675R HERE

4. Federal <b>total</b> income from federal form 1041 line 9 or 1041-QFT line 5	• 4	_____
5. Additions to income from form TC-41A, Part 1 (page 4)	• 5	_____
6. Total adjusted income (add lines 4 and 5)	6	_____
7. Fiduciary fees for administering trust and deducted on federal return (1041, line 12)	• 7	_____
8. Income distribution deduction (1041, line 18) (do not include cemetery perpetual care fund fees under IRC 642)	• 8	_____
9. Estate tax deduction including certain generation-skipping taxes (1041, line 19)	• 9	_____
10. Exemption (1041, line 20)	• 10	_____
11. Deductions from income from form TC-41A, Part 2 (page 5)	• 11	_____
12. Total deductions (add lines 7 through 11)	12	_____
13. <b>Utah taxable income</b> (subtract line 12 from line 6 - if less than zero, enter "0")	• 13	_____
14. <b>Utah tax</b> (multiply line 13 by .05 (5%))	• 14	_____
15. Allowable deductions for estate or trust credit (from worksheet on page 6 of instr.)	• 15	_____
16. Initial estate or trust credit before phase-out (multiply line 15 by .06 (6%))	• 16	_____
17. Phase-out base amount	17	<b>12,000</b>
18. Income subject to phase-out (subtract line 17 from line 13 - if less than zero, enter "0")	18	_____
19. Phase-out amount (multiply line 18 by .013)	• 19	_____
20. Estate or trust tax credit (subtract line 19 from line 16 - if less than zero, enter "0")	• 20	_____
21. <b>Utah income tax</b> (subtract line 20 from line 14 - if less than zero, enter "0")	• 21	_____
22. Apportionable nonrefundable credits from TC-41A, Part 3 (page 7)	• 22	_____
23. Subtract line 22 from line 21 (if less than zero, enter "0")	23	_____

24. Enter tax (full-year resident estate or trust, enter tax from line 23 - non or part-year resident estate or trust, enter tax from TC-41B, line 18)	● 24	_____
25. Nonapportionable nonrefundable credits from form TC-41A, Part 4 (page 8)	● 25	_____
26. Subtract line 25 from line 24 (if less than zero, enter "0")	26	_____
27. Amended returns only - previous refund (page 10)	● 27	_____
28. Utah use tax (page 10)	● 28	_____
29. <b>Total tax, additions and use tax</b> (add lines 26 through 28)	29	_____
30. Utah income tax withheld (page 11)	● 30	_____
31. Credit for Utah fiduciary tax prepaid (from form TC-548) (page 11)	● 31	_____
32. Amended return only - previous payments (page 12)	● 32	_____
33. Refundable credits from form TC-41A, Part 5 (page 11)	● 33	_____
34. <b>Total withholding and refundable credits</b> (add lines 30 through 33)	34	_____
35. <b>Tax due</b> - if line 29 is greater than line 34, subtract line 34 from line 29 (page 13)	● 35	_____
36. Penalties and interest (page 13)	36	_____
37. <b>Pay this amount</b> (add lines 35 and 36)	37	_____
38. <b>Refund</b> - if line 34 is greater than line 29, subtract line 29 from line 34 (page 14)	● 38	_____
39. Enter the amount of refund you want applied to your 2009 fiduciary tax (page 14)	● 39	_____

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

<b>SIGN HERE</b>	Signature of fiduciary or officer representing estate or trust	Date	● EIN/SSN of fiduciary	<input type="checkbox"/> Enter "X" if the Tax Commission may discuss this return with preparer shown below (see page 14)
	Preparer's signature (page 14)	Date	Preparer's telephone number	
<b>Paid Preparer's Section</b>	Firm's name and address	● Preparer's SSN or PTIN		
		● Preparer's EIN		

Mail this return and any payment due (with TC-549 coupon) to: Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0250

**Fiduciary Supplemental Schedule**

Name of estate or trust

EIN

**Part 1 - Additions to Income** (write the code and amount of each addition to income, see pages 4 and 5)

Code	Code	Code	Amount
51 Lump sum distribution	58 ESBT S-corporation income	•	
54 Utah Educational Savings Plan (UESP) (to the extent deducted from Utah income)	62 Fiduciary adjustments - attach explanation	•	
57 Municipal bond interest	69 Equitable adjustments - attach explanation	•	
		•	
		•	

Total additions to income (add all additions to income and enter total here and on TC-41, line 5)

**Part 2 - Deductions from Income** (write the code and amount of each deduction from income, see pages 5 and 6)

Code	Code	Code	Amount
71 Interest from U. S. Government Obligations	79 Equitable adjustments - attach explanation	•	
78 Railroad retirement income	80 State tax refund included in federal income	•	
77 Native American income	84 Nontaxable income from irrevocable resident trust	•	
• Enrollment number Tr. Code	86 Nongrantor charitable lead trust charitable contribution	•	
	87 Fiduciary adjustments - attach explanation	•	

Total deductions from income (add all deductions and enter total here and on TC-41, line 11)

**Part 3 - Apportionable Nonrefundable Credits** (write the code and amount of each nonrefundable credit, see pages 7 and 8)

Code	Code	Amount
04 Capital gains transactions credit	•	
20 Utah Educational Savings Plan (UESP) credit	•	
	•	

Total apportionable nonrefundable credits (add all credits and enter total here and on TC-41, line 22)

**Part 4 - Nonapportionable Nonrefundable Credits** (write the code and amount of each nonrefundable credit, see pages 8 - 10)

Code	Code	Code	Amount
02 Qualified sheltered workshop credit Name	08 Low-income housing credit	•	
03 Carryover of 2004, 2005 or 2006 energy credit	10 Recycling market credit	•	
05 Clean fuel vehicle credit	12 Research activities credit	•	
06 Historic preservation credit	13 Research machinery/equipment credit	•	
07 Enterprise zone credit	17 Tax paid to another state (attach TC-41S)	•	
	21 Renewable residential energy systems credit	•	

Total nonapportionable nonrefundable credits (add all credits and enter total here and on TC-41, line 25)

**Part 5 - Refundable Credits** (write the code and amount of each refundable credit, see pages 12 and 13)

Code	Code	Code	Amount
39 Renewable commercial energy systems credit	46 Mineral production withholding	•	
40 Targeted business tax credit	47 Agricultural off-highway gas/undyed diesel	•	
43 Nonresident shareholder's withholding	48 Farm operation hand tools	•	
• FEIN		•	

Total refundable credits (add all refundable credits and enter total here and on TC-41, line 33)

Name of estate or trust

EIN

**Column A - UTAH INCOME AND ADJUSTMENTS**

**INCOME:** Enter all income (loss) from Utah sources while not a Utah resident, plus all income (loss) while a Utah resident, as specified below. Enter each deduction (or portion thereof) attributable to Utah income.

**Column B - FEDERAL INCOME AND ADJUSTMENTS**

Enter the total amount of income (loss) from all sources, and the total deductions specified, as reported on your federal fiduciary return, as noted below.

**INCOME**

	COLUMN A - UTAH	COLUMN B - FEDERAL
1. Interest income (1041, line 1) .....	00	00
2. Total ordinary dividends (1041, line 2) .....	00	00
3. Business income or (loss) (1041, line 3) .....	00	00
4. Capital gain or (loss) (1041, line 4) .....	00	00
5. Rents, royalties, partnerships, other estates and trusts, etc. (1041 line 5) .....	00	00
6. Farm income or (loss) (1041, line 6) .....	00	00
7. Ordinary gain or (loss) (1041, line 7) .....	00	00
8. Other income (1041, line 8) .....	00	00
9. <b>Total income</b> (add lines 1 through 8) .....	00	00

**DEDUCTIONS**

	COLUMN A - UTAH	COLUMN B - FEDERAL
10. Fiduciary fees for administering trust and deducted on federal return (1041, line 12) .....	00	00
11. Income distribution deduction (1041, line 18) (do not include cemetery perpetual care fund fees under IRC 642) .....	00	00
12. Estate tax deduction including certain generation-skipping taxes (1041, line 19) .....	00	00
13. Exemption (1041, line 20) .....	00	00
14. <b>Total deductions</b> (add lines 10 through 13) .....	00	00

15. Subtract line 14 from line 9 for both column A and column B (if less than zero, enter "0") .....	00	00
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16. Divide line 15 column A by line 15 column B (to 4 decimal places) .....	_____
17. Enter tax amount from form TC-41, line 23 .....	00
18. Multiply the tax on line 17 by the decimal on line 16 and enter the results on TC-41, page 2, line 24 .....	00

## Bankruptcy Estate Schedule

Name of bankruptcy estate

EIN of bankruptcy estate

Trustee (or debtor-in-possession)

SSN of trustee

1. Federal adjusted gross income from federal form 1040, line 37 ..... ● 1

2. Additions to income (enter code and amount below and total on line 2 - see codes in TC-40 instructions)

Code	Amount	Code	Amount
● 2a		● 2b	
● 2c		● 2d	

2

3. Add lines 1 and 2 ..... 3

4. Deductions from income (enter code and amount below and total on line 4 - see codes in TC-40 instructions)

Code	Amount	Code	Amount
● 4a		● 4b	
● 4c		● 4d	

4

5. Modified adjusted gross income (subtract line 4 from line 3) ..... ● 5

6. Tax calculation (multiply line 5 by .05 (5%)) ..... ● 6

7. Personal exemption deduction ..... 7 **2625**

8. Standard deduction of \$5,450, or itemized deductions if greater ..... ● 8

9. State income tax deducted on federal form 1040, Schedule A, line 5 ..... ● 9

10. Add lines 7 and 8, then subtract line 9 ..... 10

11. Multiply line 10 by .06 (6%) ..... ● 11

12. Base phase-out amount ..... 12 **12000**

13. Subtract line 12 from line 5 (if less than zero, enter "0") ..... 13

14. Multiply line 13 by .013 ..... ● 14

15. Taxpayer tax credit (subtract line 14 from line 11) if less than zero, enter "0" ..... ● 15

16. Utah income tax (subtract line 15 from line 6) if less than zero, enter "0". Enter on TC-41, line 21 (see below) ..... ● 16

Full-year Utah resident estate or trust, enter the amount on TC-41, line 21  
Non or part-year Utah resident estate or trust, complete lines 17 through 20 below

## FOR NON OR PART-YEAR RESIDENTS ONLY - also complete lines 17 through 20 and attach TC-40B

17. Total Utah income from TC-40B, line 32, column A ..... ● 17

18. Total federal income from TC-40B, line 32, column B ..... ● 18

19. Divide line 17 by line 18 - carry to four decimal places ..... 19

20. Utah non or part-year resident tax - multiply line 16 by decimal on line 19. Enter on TC-41, line 21. ..... ● 20

**Credit for Fiduciary Income Tax Paid to Another State**

Name of estate or trust

EIN

**Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 8.****Part-year resident:** A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in the other state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah" on TC-41B.**FIRST STATE**

1. Enter only the portion of the federal total income taxed by Utah and also the state of: _____	1	\$	00	<b>Line 3 cannot be greater than 1.0000</b>
2. Federal total income from federal form 1041, line 9 or 1041QFT, line 5	2		00	
3. Ratio of other state total income to total income (divide line 1 by line 2 and round to 4 decimal places)				3
4. Utah fiduciary tax (line 21 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual fiduciary tax paid to state shown on line 1. Part-year returns must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-41A, Part 4, using code 17.		7	\$	00

**Keep a signed copy of the other state(s) fiduciary income tax return for your records.****SECOND STATE**

1. Enter only the portion of the federal total income taxed by Utah and also the state of: _____	1	\$	00	<b>Line 3 cannot be greater than 1.0000</b>
2. Federal total income from federal form 1041, line 9 or 1041QFT, line 5	2		00	
3. Ratio of other state total income to total income (divide line 1 by line 2 and round to 4 decimal places)				3
4. Utah fiduciary tax (line 21 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual fiduciary tax paid to state shown on line 1. Part-year returns must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-41A, Part 4, using code 17.		7	\$	00

**Keep a signed copy of the other state(s) fiduciary income tax return for your records.****THIRD STATE**

1. Enter only the portion of the federal total income taxed by Utah and also the state of: _____	1	\$	00	<b>Line 3 cannot be greater than 1.0000</b>
2. Federal total income from federal form 1041, line 9 or 1041QFT, line 5	2		00	
3. Ratio of other state total income to total income (divide line 1 by line 2 and round to 4 decimal places)				3
4. Utah fiduciary tax (line 21 on front of return)	4		00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00	
6. Actual fiduciary tax paid to state shown on line 1. Part-year returns must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-41A, Part 4, using code 17.		7	\$	00

**Keep a signed copy of the other state(s) fiduciary income tax return for your records.**